

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF TEXAS
LUFKIN DIVISION

UNITED STATES OF AMERICA §
v. § CIVIL ACTION NO. 9:06mc7
DAVID A. MOSIG §

ORDER ADOPTING REPORT AND
RECOMMENDATION OF UNITED STATES
MAGISTRATE JUDGE

The Report and Recommendation of the Magistrate Judge, which contains her findings, conclusions, and recommendation for the disposition of this case has been presented for consideration. The Report and Recommendation recommends that Mosig's "Motion to Dismiss, Civil Rule 12(b)(2) and (b)" (document #3) be denied. Mosig filed written objections on May 7, 2007.

Having made a *de novo* review of the written objections filed by Mosig, the Court finds that the findings and conclusions of the Magistrate Judge are correct and the objections are without merit. Mosig's motion to dismiss lacks merit and a basis in law. The findings and conclusions of the Magistrate Judge are hereby adopted as those of the Court.

In light of the foregoing, it is

ORDERED that Mosig's Motion to Dismiss (document #3) is **DENIED**. It is further

ORDERED that Mosig shall have twenty days from receipt of this Order to file with the Court and serve on the Internal Revenue Service a written response containing specific facts, if any, rebutting the enforcement of the summons and petition or demonstrating that the enforcement would be an abuse of process.

SIGNED this the 10 day of May, 2007.



Thad Heartfield
United States District Judge